FINANCIAL DEPARTMENT.

To—The Deputy Commissioners of Districts, Treasury Department, Circular No. 1856, *dated* 16*th July* 1896.

1. The Comptroller has the honor in elucidation of the instructions contained in Chapter 15 of the Civil Account Code, Volume I (5th edition), regarding deposits, to point out that deposits are of two classes, *viz.*, Revenue and Judicial, so classified according to the department through which they are received, and that in addition to the two classes, some deposits are classed as personal deposits under orders from this office.

2. Treasury officers should be instructed to see that no item is credited as a deposit save under formal order of competent authority and that when the amount could be credited direct to some known head of account the fact should be brought to the notice of the authority directing its credit as a deposit.

The items enumerated below should on no account be placed or received in deposit mainly for the reason that such items when lapsing under Article 255 of Chapter 15 cannot be credited to Government, they not having been received on account of Government.

Pay, pension, imprests, contributions received from parties towards the construction or repair of temples or other public buildings, refunds, whether of stamps or of other receipts, sale proceeds of unclaimed property, and funds of quasi-public institutions, even though aided by Government, and moneys drawn for the construction and repairs of buildings or for the purchase of any article, &c.

3. Moneys received by Government officers as contributions towards the constructions or repairs of school buildings, temples, dispensaries or District and Municipal Fund works, should be credited as such in a distinct entry under the head from which the estimate for the work has been, or is proposed to be, sanctioned to be met; for example, if an estimate for repairing a temple or other religious institution is directed to be met from "Muzrai Surplus Funds," the contribution should be credited in a distinct entry under that head. Funds of quasi-public institutions can be placed in Savings Bank and operated upon according to the rules of that Bank.

4. Treasury officers should be enjoined not to receive any contributions for credit in their treasury accounts unless the head of credit is distinctly entered in the memorandum (chalan) presented when tendering the money.

5. All items that, in the light of the instructions above given, now improperly remain under deposit, should, in communication with the officers from whom the items were received, be transferred to the proper heads of account as instructed in para B.

E. R. SUBRAYER, *Comptroller.*

EDUCATION DEPARTMENT.

Notification P. No. 4, *dated* 13*th July* 1896.

The gentlemen whose names are given below have been appointed to form the Committee for the management of the grant-in-aid Sanskrit Pathasala at Muttur in Sidlaghatta taluk, in accordance with the Rules of the 25th March 1891 :—

The Taluk Amildar, President.
Mr. Shanbhog Venkatesaiya, Honorary Secretary.

Members.

1. Mr. Sahukar Alasingrabhatrachar.
2. Mr. Krishna Pandit.
3. Mr. Shanbhog Channappa.
4. Mr. Pandit Narahari Sastri.

Notification D. No. 5, *dated* 13*th July* 1896.

The gentlemen whose names are given below have been appointed to form the Committee for the management of the Government Girls' School at Tirumakudlu-Narsipur, in accordance with the Rules of the 25th March 1891 :—

Mr. G. Hanumanta Rao, Amildar, President.

Members.

Mr. T. K. Lakshmanaiyer, B. A., Sub-Registrar.
Mr. K. A. Ranganna, Sheristadar.
Mr. Narasimhasetti, Hospital Assistant.
Mr. Krishna Rao, Municipal Member.
Mr. Krishna Sastri, do
Mr. Ramanujachar, Pleader.
Mr. Narayanasetti, Merchant.

Notification D. No. 6, *dated* 13*th July* 1896.

In continuation of this office Notification D. No. 26, dated the 23rd November 1895, it is hereby notified that Mr. N. Gopalaiengar, Amildar, has been appointed President of the Committee for the management of the Government Girls' School at Dodballapur, *vice* Mr. Srinivasa Rao, transferred.